



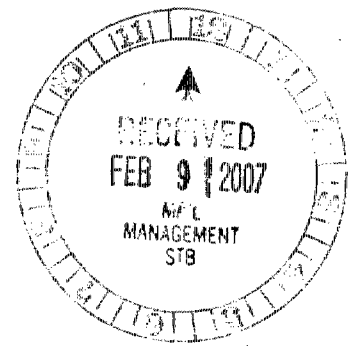
CORPORATION SERVICE COMPANY

RECORDATION NO. 222255 FILED

FEB 12 '07

10-52 AM

SURFACE TRANSPORTATION BOARD



CSC - SPRINGFIELD
801 Adlai Stevenson Drive
Springfield IL 62703

800-927-9801 Ext 3813
217-492-2727

To: SURFACE TRANSPORTATION BOARD **ATTENTION BARB SADLER**

From: April Oshea

Date: February 8, 2007

Order#: 749405/005

Re: CEFX77147-CEFX77156 TATE & LYLE INGREDIENTS AMERIC

Please process the enclosed documents for the service indicated below.

XX Other: Secondary Stb Filing

RECEIPT SHOULD BE IN OUR OFFICE: 02/23/2007
PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

XX Check is enclosed in the amount of \$34.00
Payable to: Surface Transportation Board

Mailing Instructions:

XX Return the filing acknowledgement to our office.
XX Appropriate FedEx envelopes have been provided for your convenience. Please DO NOT use first class mail.

Special Instructions:

LESSEE:
TATE & LYLE INGREDIENTS AMERICAS, INC.
f/k/a A.E. STALEY MANUFACTURING CO
2200 ELDORADO STREET
DECATUR, IL 62521

LESSOR:
THE CITY GROUP/EQUIPMENT FINANCING, INC.



CORPORATION SERVICE COMPANY

1211 AVENUE OF THE AMERICAS, 20TH FLOOR
NEW YORK, NY 10036

Please call immediately if there are any problems or questions with this paperwork. Thank you for your assistance in this matter.

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 31st day of Oct, 2006, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and TATE & LYLE INGREDIENTS AMERICAS, INC., f/k/a A.E. STALEY MANUFACTURING CO., a Delaware corporation, with an address at 2200 Eldorado Street, Decatur, IL 62521 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of June 7, 1999 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board on June 23, 1999 as recordation number 22225.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William P. O'Brien
Name: William P. O'Brien
Title: Vice President

RECORDATION NO. 22225.5 FILED

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SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TATE & LYLE INGREDIENTS AMERICAS, INC.
f/k/a A.E. STALEY MANUFACTURING CO.

By: Lynn Blum
Name: Lynn Blum
Title: Director

Schedule A

Number of Cars		Equipment Description
10		5,650 C.F. P.D. covered hopper car
1	CEFX	77147
2	CEFX	77148
3	CEFX	77149
4	CEFX	77150
5	CEFX	77151
6	CEFX	77152
7	CEFX	77153
8	CEFX	77154
9	CEFX	77155
10	CEFX	77156